

the date of the enactment of the Tax Cuts and Jobs Act” after “68(b)”.

(4) Section 642(b)(2)(C)(i)(I) of such Code is amended by striking “as an individual described in section 68(b)(1)(C)” and inserting “as an individual who is not married and who is not a surviving spouse or head of household”.

(5) Section 773(a)(3)(B) of such Code is amended by striking clause (i) and redesignating clauses (ii) through (iv) as clauses (i) through (iii), respectively.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

SEC. 18. REPEAL OF EXCLUSION FOR QUALIFIED BICYCLE COMMUTING REIMBURSEMENT.

(a) IN GENERAL.—Section 132(f)(1) of the Internal Revenue Code of 1986 is amended by striking subparagraph (D).

(b) CONFORMING AMENDMENTS.—

(1) Section 132(f)(2) of the Internal Revenue Code of 1986 is amended by inserting “and” at the end of subparagraph (A), by striking “, and” at the end of subparagraph (B) and inserting a period, and by striking subparagraph (C).

(2) Section 132(f)(4) of such Code is amended by striking “(other than a qualified bicycle commuting reimbursement)”.

(3) Section 132(f)(5) of such Code is amended by striking subparagraph (F).

(4) Section 132(f) of such Code is amended by striking paragraph (8).

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

SEC. 19. PERMANENT EXTENSION OF MODIFICATION OF EXCLUSION FOR QUALIFIED MOVING EXPENSE REIMBURSEMENT.

(a) IN GENERAL.—Section 132(g) of the Internal Revenue Code of 1986 is amended—

(1) in paragraph (1), by striking “individual” and inserting “qualified military member”, and

(2) by striking paragraph (2) and inserting the following:

“(2) QUALIFIED MILITARY MEMBER.—For purposes of paragraph (1), the term ‘qualified military member’ means a member of the Armed Forces of the United States on active duty who moves pursuant to a military order and incident to a permanent change of station.”.

(b) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

SEC. 20. REPEAL OF DEDUCTION FOR MOVING EXPENSES.

(a) IN GENERAL.—Subsection (a) of section 217 of the Internal Revenue Code of 1986 is amended to read as follows:

“(a) DEDUCTION ALLOWED.—There shall be allowed as a deduction moving expenses paid or incurred during the taxable year in connection with the commencement of work by a member of the Armed Forces of the United States on active duty who moves pursuant to a military order and incident to a permanent change of station.”.

(b) CONFORMING AMENDMENTS.—

(1) Section 217 of the Internal Revenue Code of 1986 is amended—

(A) by striking subsections (c), (d), (f), and (i),

(B) by redesignating subsections (g), (h), and (j) as subsections (c), (d), and (e), respectively, and

(C) in subsection (c), as so redesignated—

(i) by striking paragraph (1) and redesignating paragraphs (2) and (3) as paragraphs (1) and (2), respectively, and

(ii) in paragraph (2) (as so redesignated), by striking “moving expenses of his spouse and dependents” and all that follows and inserting “moving expenses of his spouse and de-

pendents as if his spouse commenced work as an employee at a new principal place of work at such location.”.

(2) Section 23 of such Code is amended by striking “217(h)(3)” each place it appears in subsections (d)(3) and (e) and inserting “217(d)(3)”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

SEC. 21. PERMANENT EXTENSION OF LIMITATION ON WAGERING LOSSES.

(a) IN GENERAL.—The second sentence of section 165(d) of the Internal Revenue Code of 1986 is amended by striking “in the case of taxable years beginning after December 31, 2017, and before January 1, 2026,”.

(b) EFFECTIVE DATE.—The amendments made by this section shall not apply to taxable years beginning after December 31, 2020.

SEC. 22. INCREASE IN ESTATE AND GIFT TAX EXEMPTION MADE PERMANENT.

(a) IN GENERAL.—Section 2010(c)(3)(A) of the Internal Revenue Code of 1986 is amended by striking “\$5,000,000” and inserting “\$10,000,000”.

(b) CONFORMING AMENDMENTS.—

(1) Section 2010(c)(3) of the Internal Revenue Code of 1986 is amended by striking subparagraph (C).

(2) Subsection (g) of section 2001 of such Code is amended to read as follows:

“(g) MODIFICATIONS TO GIFT TAX PAYABLE TO REFLECT DIFFERENT TAX RATES.—For purposes of applying subsection (b)(2) with respect to 1 or more gifts, the rates of tax under subsection (c) in effect at the decedent’s death shall, in lieu of the rates of tax in effect at the time of such gifts, be used both to compute—

“(1) the tax imposed by chapter 12 with respect to such gifts, and

“(2) the credit allowed against such tax under section 2505, including in computing—

“(A) the applicable credit amount under section 2505(a)(1), and

“(B) the sum of the amounts allowed as a credit for all preceding periods under section 2505(a)(2).”.

(c) EFFECTIVE DATE.—The amendments made by this section shall apply to estates of decedents dying and gifts made after December 31, 2020.

SEC. 23. INCREASE IN ALTERNATIVE MINIMUM TAX EXEMPTION MADE PERMANENT.

(a) IN GENERAL.—Section 55(d) of the Internal Revenue Code of 1986 is amended—

(1) in paragraph (1)—

(A) by striking “\$78,750” in subparagraph (A) and inserting “\$109,400”, and

(B) by striking “\$50,600” in subparagraph (B) and inserting “\$70,300”, and

(2) in paragraph (2)—

(A) by striking “\$150,000” in subparagraph (A) and inserting “\$1,000,000”, and

(B) by striking subparagraphs (B) and (C) and inserting the following:

“(B) 50 percent of the dollar amount applicable under subparagraph (A) in the case of a taxpayer described in subparagraph (B) or (C) of paragraph (1), and

“(C) 50 percent of \$150,000 in the case of a taxpayer described in paragraph (1)(D).”.

(b) INFLATION ADJUSTMENT.—

(1) IN GENERAL.—Section 55(d)(3)(A)(ii) of the Internal Revenue Code of 1986 is amended to read as follows:

“(ii) the cost-of-living adjustment determined under section 1(f)(3) for the calendar year in which the taxable year begins, by substituting for ‘calendar year 2016’ in subparagraph (A)(ii) thereof—

“(I) ‘calendar year 2011’ in the case of the dollar amounts described in clauses (i), (iv), and (v) of subparagraph (B), and

“(II) ‘calendar year 2017’ in the case of the dollar amounts described in clauses (ii) and (iii) of subparagraph (B).”.

(2) CONFORMING AMENDMENTS.—Section 55(d)(3)(B) of such Code is amended—

(A) by striking “subparagraphs (A), (B), and (D) of paragraph (1), and” in clause (ii) and inserting “subparagraphs (A) and (B) of paragraph (1).”.

(B) by striking “subparagraphs (A) and (B) of paragraph (2).” in clause (iii) and inserting “paragraph (2)(A).”.

(C) by adding at the end the following:

“(iv) the dollar amount contained in paragraph (1)(D), and

“(v) the dollar amount contained in paragraph (2)(C).”.

(c) TREATMENT OF UNEARNED INCOME OF MINOR CHILDREN.—Section 59 of the Internal Revenue Code of 1986 is amended by striking subsection (j).

(d) EFFECTIVE DATE.—The amendments made by this section shall apply to taxable years beginning after December 31, 2020.

SEC. 24. TECHNICAL AMENDMENT.

Section 11000 of Public Law 115-97 is amended by redesignating subsection (a) as subsection (b) and by inserting before subsection (b) (as so redesignated) the following new subsection:

“(a) SHORT TITLE.—This title may be cited as the ‘Tax Cuts and Jobs Act.’”.

SA 1860. Mr. HOEVEN submitted an amendment intended to be proposed to amendment SA 1502 proposed by Mr. SCHUMER to the bill S. 1260, to establish a new Directorate for Technology and Innovation in the National Science Foundation, to establish a regional technology hub program, to require a strategy and report on economic security, science, research, innovation, manufacturing, and job creation, to establish a critical supply chain resiliency program, and for other purposes; which was ordered to lie on the table; as follows:

At the end of part IV of subtitle B of title VI of division B, add the following:

SEC. 2652A. SENSE OF CONGRESS ON COLLABORATION ON UNMANNED TRAFFIC MANAGEMENT APPLICATIONS.

It is the sense of Congress that NASA, through its Aeronautics Directorate, should collaborate with the Science and Technology Directorate of the Department of Homeland Security on research and development of technologies to provide unmanned traffic management applications for enhanced air domain awareness.

SA 1861. Mr. HOEVEN submitted an amendment intended to be proposed to amendment SA 1502 proposed by Mr. SCHUMER to the bill S. 1260, to establish a new Directorate for Technology and Innovation in the National Science Foundation, to establish a regional technology hub program, to require a strategy and report on economic security, science, research, innovation, manufacturing, and job creation, to establish a critical supply chain resiliency program, and for other purposes; which was ordered to lie on the table; as follows:

In subsection (a)(1)(I) of section 2005 (relating to key technology focus areas) of division B, insert “, carbon capture, utilization, and storage,” after “batteries”.

SA 1862. Mr. CRUZ submitted an amendment intended to be proposed to amendment SA 1502 proposed by Mr. SCHUMER to the bill S. 1260, to establish

a new Directorate for Technology and Innovation in the National Science Foundation, to establish a regional technology hub program, to require a strategy and report on economic security, science, research, innovation, manufacturing, and job creation, to establish a critical supply chain resiliency program, and for other purposes; which was ordered to lie on the table; as follows:

At the end of subtitle B of title II of division C, add the following:

SEC. 3236. ASSISTANCE TO THE GOVERNMENT OF ISRAEL.

(a) FINDING.—Congress finds that the hostilities between Israel and Iran-backed terrorist groups, including Hamas, which began in May 2021, constitute an exceptional circumstance and a major armed conflict involving Israel, as contemplated by the Memorandum of Understanding signed by the United States and Israel on September 15, 2016.

(b) DIRECT APPROPRIATIONS.—In addition to amounts otherwise available for such purposes, there is appropriated to the Secretary of Defense, out of amounts in the Treasury not otherwise appropriated, \$5,000,000,000 for fiscal year 2021, to remain available until expended, to replenish the stockpiles of the Government of Israel of missile, rocket, and projectile defense capabilities, including with respect to the Iron Dome short-range rocket defense system, to levels of such stockpiles in effect on May 1, 2021, including through the transfer of defense articles, defense services, technical data, and funding to the Government of Israel.

(c) SUPPLEMENT, NOT SUPPLANT.—The amounts authorized and appropriated under subsection (b) shall supplement, and not supplant, any other amounts previously appropriated for the procurement of missile, rocket, or projectile defense capabilities, including for the Iron Dome short-range rocket defense system.

(d) TRANSFER REQUIRED.—The Secretary of Defense shall transfer to the Government of Israel such articles as may be necessary to replenish stockpiles in accordance with subsection (b).

(e) EMERGENCY DESIGNATION.—

(1) IN GENERAL.—The amounts provided under this section are designated as an emergency requirement pursuant to section 4(g) of the Statutory Pay-As-You-Go Act of 2010 (2 U.S.C. 933(g)).

(2) DESIGNATION IN THE SENATE.—In the Senate, this section is designated as an emergency requirement pursuant to section 4112(a) of H. Con. Res. 71 (115th Congress), the concurrent resolution on the budget for fiscal year 2018.

SA 1863. Mr. CRUZ submitted an amendment intended to be proposed to amendment SA 1502 proposed by Mr. SCHUMER to the bill S. 1260, to establish a new Directorate for Technology and Innovation in the National Science Foundation, to establish a regional technology hub program, to require a strategy and report on economic security, science, research, innovation, manufacturing, and job creation, to establish a critical supply chain resiliency program, and for other purposes; which was ordered to lie on the table; as follows:

At the end of division F, insert the following:

TITLE IV—EDUCATION FREEDOM SCHOLARSHIPS AND OPPORTUNITY ACT

SEC. 6401. SHORT TITLE.

This title may be cited as the “Education Freedom Scholarships and Opportunity Act”.

SEC. 6402. PURPOSE.

The purpose of this title is to encourage individual and corporate taxpayers to contribute to scholarships for individual students through eligible scholarship-granting organizations and eligible workforce training organizations, as identified by States.

Subtitle A—Amendments to the Internal Revenue Code of 1986

SEC. 6411. REFERENCES TO THE INTERNAL REVENUE CODE OF 1986.

Except as otherwise expressly provided, whenever in this subtitle an amendment or repeal is expressed in terms of an amendment to, or repeal of, a section or other provision, the reference shall be considered to be made to a section or other provision of the Internal Revenue Code of 1986.

SEC. 6412. TAX CREDITS FOR CONTRIBUTIONS TO ELIGIBLE SCHOLARSHIP-GRANTING ORGANIZATIONS AND ELIGIBLE WORKFORCE TRAINING ORGANIZATIONS.

(a) CREDIT FOR INDIVIDUALS.—

(1) IN GENERAL.—Subpart A of part IV of subchapter A of chapter 1 is amended by adding after section 25D the following new section:

“SEC. 25E. CONTRIBUTIONS TO ELIGIBLE SCHOLARSHIP-GRANTING ORGANIZATIONS AND ELIGIBLE WORKFORCE TRAINING ORGANIZATIONS.

“(a) ALLOWANCE OF CREDIT.—In the case of an individual, there shall be allowed as a credit against the tax imposed by this chapter for the taxable year an amount equal to the sum of any qualified contributions made by the taxpayer during the taxable year.

“(b) AMOUNT OF CREDIT.—The credit allowed under subsection (a) in any taxable year shall not exceed 10 percent of the taxpayer’s adjusted gross income for the taxable year.

“(c) DEFINITIONS.—For purposes of this section—

“(1) QUALIFIED CONTRIBUTION.—The term ‘qualified contribution’ means a contribution of cash to any eligible scholarship-granting organization or eligible workforce training organization.

“(2) QUALIFIED EXPENSE.—The term ‘qualified expense’ means any educational expense that is—

“(A) for an individual student’s elementary or secondary education, as recognized by the State,

“(B) for the secondary education component of an individual elementary or secondary student’s career and technical education, as defined by section 3(5) of the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2302(5)), or

“(C) for the purpose of providing eligible individual participants with scholarships for secondary or postsecondary vocational education and training, workforce development, or apprenticeship training, including preparation and examination costs relating to portable certificates or credentials, or industry recognized certification or credentialing programs.

“(3) ELIGIBLE SCHOLARSHIP-GRANTING ORGANIZATION.—The term ‘eligible scholarship-granting organization’ means—

“(A) an organization that—

“(i) is described in section 501(c)(3) and exempt from taxation under section 501(a),

“(ii) provides qualifying scholarships for qualified expenses to only individual elementary and secondary students who—

“(I) reside in the State in which the eligible scholarship-granting organization is recognized, or

“(II) in the case of the Bureau of Indian Education, are members of a federally recognized tribe,

“(iii) a State reports to the Secretary of Education as an eligible scholarship-granting organization pursuant to section 6421(c)(5)(B) of the Education Freedom Scholarships and Opportunity Act,

“(iv) allocates at least 90 percent of qualified contributions to qualifying scholarships for qualified expenses, and

“(v) provides scholarships to—

“(I) more than 1 eligible student,

“(II) more than 1 eligible family, and

“(III) different eligible students attending more than one education provider, or

“(B) an organization that—

“(i) is described in section 501(c)(3) and exempt from taxation under section 501(a), and

“(ii) pursuant to State law, was able, as of the date of the enactment of the Education Freedom Scholarships and Opportunity Act, to receive contributions that are eligible for a State tax credit if such contributions are used by the organization to provide scholarships to individual elementary and secondary students, including scholarships for attending private schools.

“(4) ELIGIBLE WORKFORCE TRAINING ORGANIZATION.—

“(A) IN GENERAL.—The term ‘eligible workforce training organization’ means any organization—

“(i) which is—

“(I) described in section 501(c)(3) and exempt from taxation under section 501(a), and

“(II) not a private foundation (as defined in section 509),

“(ii) whose purpose is to provide vocational education and training, workforce development, or apprenticeship training to eligible potential secondary or postsecondary students, including organizations whose purpose is to provide scholarships for portable certificates or credentials, or industry recognized certifications or credentialing programs, including preparation and examination costs,

“(iii) which is in compliance with applicable State laws,

“(iv) which a State has reported to the Secretary of Education as an eligible workforce training organization pursuant to section 6421(c)(5)(B) of the Education Freedom Scholarships and Opportunity Act,

“(v) which satisfies the requirements described in clauses (iv) and (v) of paragraph (3)(A).

“(B) POTENTIAL ELIGIBLE WORKFORCE TRAINING ORGANIZATIONS.—Eligible workforce training organizations may include, but are not limited to, organizations such as the following (provided that such organizations satisfy the requirements under subparagraph (A)):

“(i) Community colleges.

“(ii) Workforce training programs (as defined by the applicable State workforce agency).

“(iii) Organizations which provide—

“(I) career and technical education, or

“(II) training or apprenticeships, including, but not limited to, training or apprenticeships operated by a collective bargaining organization or that provide industry recognized certifications or credentials.

“(iv) Community organizations that provide training that results in a certification.

“(5) QUALIFYING SCHOLARSHIP.—The term ‘qualifying scholarship’ means—

“(A) a scholarship granted by an eligible scholarship-granting organization to an individual elementary or secondary student, or

“(B) a scholarship granted by an eligible workforce training organization as a scholarship to a secondary or postsecondary student for the purpose of vocational education and training, workforce development, obtaining